



Book	Policy Manual
Section	D - Fiscal Management
Title	Goals and Objectives for Fiscal Management
Code	DA
Status	Active
Adopted	July 1, 2001
Last Revised	November 12, 2007
Last Reviewed	January 13, 2022

DA - Goals and Objectives for Fiscal Management

The district shall adhere to strict fiscal accounting procedures as outlined in board policies and administrative procedures. The superintendent shall establish and maintain accurate, efficient financial management systems to meet the district's fiscal obligations, produce useful information for financial reports, and safeguard district resources. The superintendent shall ensure the district's accounting system provides ongoing internal controls. The superintendent shall review the accounting system with the board.

Internal Controls

The superintendent shall direct the development of internal controls to aid in preventing and detecting fraud and financial impropriety within the district. The independent auditor for the district shall review and make recommendations respecting these controls. The board of education will review these controls and recommendations and the results of their application at least annually.

Relationships with the District

All employees, board members, consultants, vendors, contractors, and other parties maintaining a business relationship with the district shall act with integrity and due diligence in duties involving the district's fiscal resources.

The administration shall make an effort to secure goods and services from responsible merchants and vendors at a price and quality that will enable the staff to fulfill the district's educational goals.

Approved: July 1, 2001

Reviewed by Board Policy Committee: August 18, 2003

Reviewed by Board Policy Committee: August 21, 2006

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Book	Policy Manual
Section	D - Fiscal Management
Title	Budget Planning
Code	DB
Status	Active
Adopted	July 1, 2001
Last Reviewed	January 13, 2022

DB - Budget Planning

A planned, systematically prepared budget is essential for the management of the district. The board delegates to the superintendent the authority to design a budget development process for the board's consideration and approval.

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Book	Policy Manual
Section	D - Fiscal Management
Title	Annual Budget
Code	DC
Status	Active
Cross References	KBA
Adopted	July 1, 2001
Last Revised	June 26, 2017
Last Reviewed	July 29, 2021

DC - Annual Budget

Financial Priorities

The board will establish financial priorities for the district on a short-term, intermediate, and long-term basis.

Annual Budget

The district budget shall be prepared under the direction of the superintendent in accordance with the approved budget process and shall reflect the district's educational goals.

The board encourages detailed cost benefit analysis studies of all programs funded by the district's budget.

The superintendent shall follow the adopted budget.

The district shall fund the budget according to the fiscal and budgetary procedures required by the State of Kansas.

Budget Forms

The budget forms and budget summary documents used shall be those required by the Kansas State Department of Education. Supplementary information may be prepared for use by the board and patrons of the district.

Deadlines and Schedules

Deadlines and time schedules will be approved by the board.

Recommendations

Recommendations of the superintendent and professional staff concerning the district's educational program and related budget figures shall be presented to the board prior to submission of the preliminary draft budget.

Preliminary Adoption Procedures

A preliminary draft of the district's budget shall be submitted by the superintendent to the board within a timeframe that allows the district to comply with all statutory deadlines. The rationale and contents of the budget's line items and projected special fund expenditures shall be presented to the board.

The superintendent shall be responsible for developing the presentation explaining how the budget meets the goals and objectives of the district and enhances completion of priority programs.

Hearings and Reviews

The board will conduct a budget hearing according to state law. Additional hearings may be conducted at the discretion of the board.

All budget reports, cover letters, and copies of the draft budget shall be made available to interested patrons after being made available to the board.

Budget Transparency

The district shall comply with the requirements of the Kansas Uniform Financial Accounting and Reporting Act and rules and regulations promulgated by the Kansas State Board of Education thereunder in maintaining, reporting, publishing on the district's website, and making available to the public specified budgetary records, forms, and information.

Budget Adoption

The board may amend the draft budget. The board will approve the budget on or before the date specified by state law.

Encumbrances

An encumbrance shall be made when a purchase is made or when an approved purchase order is processed. All encumbrances shall be charged to the appropriate fund within the approved annual budget.

Management of District Assets/Accounts

The superintendent shall establish and maintain accurate financial management systems to meet the district's fiscal obligations, produce useful information for financial reports, and safeguard district resources. The superintendent shall ensure the district's accounting system provides ongoing internal controls. The superintendent shall review the accounting system with the board.

Approved: July 1, 2001

Reviewed by Board Policy Committee: August 18, 2003

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Amended: November 9, 2015

Amended: June 26, 2017

Reviewed by Board Policy Committee: July 29, 2021



Book	Policy Manual
Section	D - Fiscal Management
Title	Grants and Other Outside Financial Resources
Code	DFAA
Status	Active
Adopted	October 25, 2004
Last Revised	June 26, 2017
Last Reviewed	January 13, 2022

DFAA - Grants and Other Outside Financial Resources

The board encourages the superintendent to secure federal, state, and private grants, or other alternative funding sources for use in curriculum development, professional development, instructional or activity programs, and other areas as directed by the board.

Any grant application that involves matching or other resource commitment by the district must have the approval of the board prior to submission.

Approved: October 25, 2004

Reviewed by Board Policy Committee: August 21, 2006

Reviewed by Board Policy Committee: October 28, 2009

Amended: December 14, 2009

Amended: June 26, 2017

Reviewed by Board Policy Committee: January 13, 2022



Book	Policy Manual
Section	D - Fiscal Management
Title	Fundraising
Code	DFAB
Status	Active
Adopted	May 29, 2018

DFAB - Fundraising

The district encourages community partnerships that strengthen and enhance school programs and create a climate of participation and cooperation between community organizations, private citizens, and the district's schools.

The district is committed to protecting students, parents, teachers, and school administrators from over-commercialization and fundraising efforts that are exploitative, coercive, disruptive to the educational process, threatening to the health and welfare of students, or lacking in educational merit.

The district will manage, restrict, or decline funds, gifts, or fundraising activities to assure that fundraising and expenditures comply with applicable district, state, and federal law and guidelines, including, but not limited to, Title IX and Kansas State High School Activities Association (KSHSAA) rules and regulations.

General Fundraising Standards

Fundraisers must be pre-approved by building administrators, the superintendent, or the superintendent's designee. The following general fundraising standards shall be followed to ensure equity and safety of students and faculty:

- Faculty and student participation in fundraising shall be strictly voluntary.
- Participation in fundraising may not impact a student's grade.
- Students shall not be required to participate in fundraising activities as a condition for belonging to a team, club, or group; nor shall a student's fundraising effort affect his/her participation time or standing on any such team, club, or group. Fundraising efforts shall be conducted for the benefit of the team, club, or group, as a whole.
- Direct donation campaigns are encouraged in lieu of direct sales.
- Competitive enticements for participation are discouraged; however, school principals may approve the awarding of rewards or prizes to groups, classes, or students participating in fundraising activities.
- Schools may not impose sales quotas (or the like) as a part of fundraising efforts, and students shall not be required to pay for any unsold items that are returned to the school.
- Door-to-door sales are prohibited for all students.
- Raffles are allowed if performed in compliance with Kansas Department of Revenue Lottery Law and district guidelines.
- Online fundraising ("crowdfunding") is allowed only through district-approved websites. The business office will review all websites for compliance with state, federal, and school laws as well as acceptable accounting procedures. The purpose of the fundraiser and the language used to promote it must be pre-approved by building administrators, the superintendent, or the superintendent's designee.
- Fundraisers for which a group promotes dining at a local restaurant at a designated time in exchange for a portion of the sale proceeds ("Eat and Earn" or "Dine and Donate" events) are allowed.

Approval Criteria

With proper approval fundraising may be done to enhance:

- Academic programs.
- Travel and associated costs incidental to academic study (including field trips), athletic competitions, or performance competitions.
- Sports and other related physical education and recreational programs.
- The occupational development of students.
- Performance opportunities.

- Facilities and equipment that will enhance student opportunities and programs.
- Humanitarian projects.

Fundraising by District and Schools

Fundraising is permitted within the district to allow the district and schools (student clubs and organizations, sports teams, and individual classes) to raise additional funds to augment academic and co-curricular programs and to engage private citizens and community organizations to enhance the educational opportunities of the district's students.

Fundraising activities must be pre-approved in writing by the principal, superintendent, or superintendent's designee and must be supervised by a member of the faculty. Funds collected through fundraising efforts must be deposited in a dedicated account under the direct control of the school or school district. Principals shall not transfer or otherwise expend donated or fundraised funds in a manner contrary to donor restrictions or the fundraising purpose unless the donor(s) authorize(s) a different use.

School and district fundraising activities will be accounted for using established school and district accounting systems and procedures. Records of fundraising efforts, including accurate reporting on participation levels and financial outcomes, shall be open to the parents, students, and donors. Nothing herein shall be interpreted to require or authorize the release of personally identifiable information protected by Family Education Rights and Privacy Act (FERPA).

The district is responsible for reporting all district and school revenues including those that are obtained through fundraising and gifts. State, federal, and district procurement policies must be followed.

Fundraising by External Organizations

The Lawrence Schools Foundation, a community organization, or a recognized parent organization, including but not limited to a booster club, Parent Teacher Association (PTA), or Parent Teacher Organization (PTO), may conduct fundraising activities for the benefit of the district or schools (student clubs and organizations, sports teams, and individual classes) within the district.

Fundraising activities will not be endorsed or sponsored by the district or its schools without written consent of the principal of the school, superintendent, or the superintendent's designee of the district. Materials that advertise community fundraising activities may be placed in the school office or other locations identified by the school principal.

The district strongly encourages fundraising done by external organizations to follow the same fundraising guidelines and approval criteria required of the district and its schools.

The district, schools, Lawrence Schools Foundation, and recognized parent organization groups may not engage in fundraising that directly or indirectly supplants or supplements any individual employee's compensation by direct or indirect payment, commissions, or payment in kind. Compensation includes, but is not limited to cash payments, gift cards, and other cash equivalent. Gift cards and cash equivalents are to be avoided in order to not create an adverse tax consequence for employees. This limitation is not intended to preclude the employee from receiving an award for excellence that is available to all employees.

The superintendent or designee shall develop and maintain regulations for the process of fundraising and accepting charitable gifts. Such regulations shall include principles of accountability, record keeping, and appropriate protocols for safeguarding raised funds, protecting confidential information, and proper use of tax-exempt status.

Approved: May 29, 2018



Book	Policy Manual
Section	D - Fiscal Management
Title	Investment of Funds
Code	DFE
Status	Active
Adopted	July 1, 2001
Last Revised	June 22, 2020
Last Reviewed	January 13, 2022

DFE - Investment of Funds

The investment of school district monies shall be the responsibility of the superintendent, or the superintendent's designee.

Any monies not immediately required for the purposes for which the monies were collected or received, shall be invested as provided by current statute and approved district procedures.

Posting Securities

All investments of district monies shall be secured by 100% of the amount of district monies by F.D.I.C. coverage, a pledge of direct federal obligations or direct guaranteed federal agency deposits in accordance with requirements of state law. Exceptions to the required posting of securities shall be only as provided by law and with approval of the board.

All offerings of monies for investment shall state the amount to be invested and the maturity date of each investment.

All banks and savings and loan associations (hereafter "financial institution(s)") with main or branch offices located within the county or adjoining counties of the district shall be given an opportunity to respond to requests for proposals on monies offered for investment. All responses shall be directed to the superintendent, business manager, and/or district treasurer, and shall be specified on the basis of simple interest.

Distribution of Monies for Investment Shall be as Follows:

The treasurer or other person designated by the board shall inform each eligible financial institution of the total amount of money to be invested on a specified date and the maturity date of the investment. Each financial institution responding shall submit a single proposal of the rate of interest it would pay on all or part of the funds to be invested.

Monies shall be invested with the financial institution offering the highest interest rate in such amount as the financial institution will accept, and any remaining amounts shall be invested with the next highest interest rates in such amounts as it will accept until all funds offered for investment are invested. No financial institution shall be eligible to receive any funds in the same offering at a rate lower than its proposal rate.

No funds shall be invested for maturities of more than two years.

Any monies not otherwise invested in eligible financial institutions located in the district due to their inability, for whatever reason, to accept the funds, shall be invested in secured deposits in financial institutions which have offices located in counties in which a part of the school district is located.

Any monies not invested in financial institutions in the district or located in counties in which a part of the school district is located may be invested as authorized by Kansas law.

Monies available for reinvestment as a result of maturities may be reinvested with the financial institution holding such monies provided the financial institution agrees to pay the same or higher rate as that offered by the highest bidder at the time the requests for proposals were accepted.

In the event of identical high proposals, the allocation of monies to be invested between the financial institutions offering the high proposals shall be at the discretion of the superintendent, business manager, and/or district treasurer.

The treasurer shall record the following information: the date of each request for proposal; the name of each financial institution notified; the name of the officer notified; the proposal; the amount of monies the financial institution is willing to accept at the rate proposed.

To be eligible to receive invested funds or deposits from the district, any otherwise eligible financial institution shall have on file in the office of the district treasurer a letter requesting its inclusion in any request for proposal and providing proper assurance of compliance with requirements of applicable laws and board policy relating to maintenance of proper security and assurance of its membership in good standing consistent with current federal regulations. The superintendent shall report monthly to the board on the district's investments.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 2, 2003

Reviewed by Board Policy Committee: August 21, 2006

Amended: October 9, 2006

Reviewed by Board Policy Committee: October 28, 2009

Amended: December 14, 2009

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Reviewed by Board Policy Committee: January 13, 2022



Book	Policy Manual
Section	D - Fiscal Management
Title	Fees, Payments and Rentals
Code	DFG
Status	Active
Cross References	See KG
Adopted	July 1, 2001
Last Reviewed	January 13, 2022

DFG - Fees, Payments and Rentals

Proceeds from fees for building or equipment use or rental shall be credited to the general fund or other special revenue funds as approved by the board.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 2, 2003

Reviewed by Board Policy Committee: August 21, 2006

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Reviewed by Board Policy Committee: January 13, 2022



Book	Policy Manual
Section	D - Fiscal Management
Title	Donations and Bequests to District
Code	DFK
Status	Active
Cross References	See KH
Adopted	July 1, 2001
Last Revised	May 12, 2021
Last Reviewed	August 21, 2006

DFK - Donations and Bequests to District

Donations (cash and/or in-kind) and bequests to the district may be accepted at the discretion of the superintendent, or the superintendent may refer the decision to the board.

Principal and income from unrestricted donations and bequests will be used as designated by the board. Principal and income from donations and bequests restricted by the donor shall be used as designated by the donor.

Approved: July 1, 2001
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Reviewed by Board Policy Committee: August 21, 2006
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Reviewed by Board Policy Committee: May 12, 2021
Amended: June 28, 2021



Book	Policy Manual
Section	D - Fiscal Management
Title	Donations and Bequests to Sustain and/or Reinstate Programs
Code	DFKA
Status	Active
Cross References	See DFK
Adopted	June 14, 2004
Last Reviewed	May 12, 2021

DFKA - Donations and Bequests to Sustain and/or Reinstate Programs

Donations and bequests designated to sustain and/or reinstate curricular and extra-curricular programs may be accepted by the board. The board will evaluate such offers based on equity, educational value, and district goals. The board may choose to decline any such donation or bequest at its discretion. (See DFK)

Approved: June 14, 2004

Reviewed by Board Policy Committee: August 21, 2006

Reviewed by Board Policy Committee: May 12, 2021



Book	Policy Manual
Section	D - Fiscal Management
Title	Equipment and Materials Sales
Code	DFM
Status	Active
Adopted	July 1, 2001
Last Reviewed	June 5, 2017

DFM - Equipment and Materials Sales

Excess or unusable district-owned equipment and materials shall be disposed of at the discretion of the board.

Whenever excess property of the district is to be sold at auction, such sales shall be to the highest bidder. No credit shall be extended.

Approved: July 1, 2001
Reviewed by Board Policy Committee: September 2, 2003
Reviewed by Board Policy Committee: August 21, 2006
Reviewed by Board Policy Committee: October 28, 2009
Reviewed by Board Policy Committee: June 5, 2017



Book	Policy Manual
Section	D - Fiscal Management
Title	Bonded Employees
Code	DH
Status	Active
Adopted	July 1, 2001
Last Reviewed	October 28, 2009

DH - Bonded Employees

The board shall purchase a blanket errors and omissions insurance or surety bond for school employees. The amount of the bond shall be determined by the board.

A surety bond in the amount of at least \$25,000 is required for the treasurer.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 2, 2003

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Reviewed by Board Policy Committee: October 28, 2009



Book	Policy Manual
Section	D - Fiscal Management
Title	Inventories
Code	DIC
Status	Active
Adopted	July 1, 2001
Last Reviewed	June 5, 2017

DIC - Inventories

An inventory record system shall be developed by the superintendent.

An accounting shall be made annually for all district-owned property, real and personal.

Approved: July 1, 2001

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Book	Policy Manual
Section	D - Fiscal Management
Title	Petty Cash Accounts
Code	DJB
Status	Active
Adopted	July 1, 2001
Last Reviewed	October 28, 2009

DJB - Petty Cash Accounts

The board may establish petty cash accounts by resolution. An annual report of all petty cash funds shall be made to the board. The board shall also receive monthly reports.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 2, 2003

Reviewed by Board Policy Committee: August 21, 2006

Reviewed by Board Policy Committee: October 28, 2009

[RESOLUTION TO ESTABLISH PETTY CASH FUND]

RESOLUTION

WHEREAS, the Board of Education of Unified School District No. _____, _____ County, Kansas, has determined that the creation of a petty cash fund is an efficient method to pay expenses for school district purposes in emergencies.

WHEREAS, Kansas law authorizes the establishment of petty cash funds;

NOW THEREFORE, BE IT RESOLVED, by the Board of Education of Unified School District No. _____, _____ County, Kansas that a petty cash fund designated as the _____ Building Petty Cash Fund is created for the purpose of receiving and expending funds for needed district expenditures in an emergency. The fund shall be in the amount of \$_____.*

The fund shall be administered by _____. The _____ shall keep a record of all receipts and expenditures of the fund and shall prepare and file with the Board a statement showing all receipts, expenditures and balance at the end of each _____ and at the end of each school year. An itemized receipt shall be maintained for each expenditure. Any person authorized to administer a petty cash fund shall be bonded by the school district.

Upon proper report to the board, the petty cash fund shall be replenished by payment from the appropriate fund of the school district.

The petty cash fund shall not be loaned or advanced against the salary of any employee.

Funds in the petty cash fund shall remain district funds but shall not be considered school money for purposes of K.S.A. 72-8202(d) and the provisions of K.S.A. 12-105(b) shall not apply.

ADOPTED by the Board of Education of Unified School District _____, _____ County, Kansas, the
_____ day of _____, 19 ____.

[NOTE: A separate resolution must be adopted for each petty cash fund.]

*Not to Exceed \$1,500



Book	Policy Manual
Section	D - Fiscal Management
Title	Purchasing
Code	DJE
Status	Active
Adopted	July 1, 2001
Last Reviewed	June 5, 2017

DJE - Purchasing

The purchasing, receiving, storing, and distribution of supplies, equipment, and services for use in the district shall be managed efficiently and economically.

Purchasing Authority

The board will appoint a purchasing agent for the district annually at the July organizational meeting.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 2, 2003

Reviewed by Board Policy Committee: September 5, 2006

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Book	Policy Manual
Section	D - Fiscal Management
Title	Quality Control
Code	DJEB
Status	Active
Adopted	July 1, 2001
Last Reviewed	June 5, 2017

DJEB - Quality Control

The superintendent shall oversee the preparation of complete specifications for goods and services purchased by the district. These goods and services shall be of high quality. The board reserves the right to establish particular specifications.

Specifications

It is the responsibility of the originator of a purchase request to see that all specifications requested are complete.

Standardization

Whenever possible, standard lists of supplies and equipment shall be developed in all budget areas.

Quantity Purchasing

Quantity purchasing is encouraged when it represents a cost savings to the district.

Cost Control

The monthly financial report shall show the unencumbered balance for each fund. The board may require further details from time to time. The board reserves the right to review expenditures in order to maintain cost control.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 2, 2003

Reviewed by Board Policy Committee: September 5, 2006

Reviewed by Board Policy Committee: November 4, 2009

Reviewed by Board Policy Committee: June 5, 2017



Book	Policy Manual
Section	D - Fiscal Management
Title	Requirements for Bids and Quotations
Code	DJED
Status	Active
Adopted	July 1, 2001
Last Revised	June 26, 2017
Last Reviewed	November 4, 2009

DJED - Requirements for Bids and Quotations

All purchases requiring competitive bids shall be made in compliance with current statutes; however, notwithstanding the statutory exceptions, the board may require a bid in amounts less than that required or for items or services excepted by law.

The finance department shall develop and maintain lists of potential suppliers. Bid lists shall be used to notify potential bidders.

Bid Specifications

All bid specifications shall be written by the district's purchasing director and/or with the responsible administrator. Specifications shall include, when necessary: required performance, surety, bid and statutory bond information; compliance with preferential bid law; financial statements; the board's right to reject any or all bids; compliance with all federal, state, and local laws, ordinances, and regulations; the date, time, and place for the opening of bids; and other items as the board directs.

The board will avoid negotiation of bid specifications after bids have been solicited and will correct specifications if they are not clearly written and request new bids. If a significant error is discovered in the bid specifications, all bids shall be returned unopened and the project shall be re-bid using corrected and/or amended specifications.

Procedures

All bids must be submitted to the district's purchasing director in sealed envelopes with the name of the bidder and the date of the bid opening plainly marked in the lower left-hand corner of the envelope. All bids shall be opened publicly on the stated day and time. All bidders and other interested persons may be present when the bids are opened.

Bids may be opened by the district's purchasing director, a representative of the finance department, or other person designated by the superintendent, and such opening shall be witnessed by one (1) other district employee. The bids shall then be arranged in order from low to high before they are presented to the board for action.

Responsible Bidder

All bids shall be awarded to the lowest responsible bidder. The board remains the sole judge of whether or not a bidder is responsible. Criteria that may be used to judge responsible, by way of illustration and not limitation, are: financial standing, reputation, experience, resources, facilities, judgment, and efficiency.

The board may investigate the responsibility of any bidder by using information at hand to form an intelligent judgment, such as the architect or engineer, previous clients of the bidder, their own investigation, or an outside investigation agency.

The board may award a contract to a local bidder whose bid does not exceed the low bid by more than one percent (1%) and who agrees to match the amount of the low bid.

Withdrawal of Bids

Any bid may be withdrawn and/or corrected prior to the scheduled time for opening of bids. Any bid received after the publicized date and time shall not be considered by the board.

Rejection of Bids

The board reserves the right to reject any and all bids and to ask for new bids. This reservation shall be specified in the publication or notification of bid letting.

The board reserves the right to waive any informalities in, or reject any parts of a bid.

Multi-State Purchasing Pools

The board may participate in purchasing pools as allowed by law.

Approved: July 1, 2001

Amended: October 8, 2001

Amended: April 26, 2004

Reviewed by Board Policy Committee: September 5, 2006

Amended: November 13, 2006

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Amended: June 26, 2017



Book	Policy Manual
Section	D - Fiscal Management
Title	Local Purchasing
Code	DJEE
Status	Active
Cross References	See DJED
Adopted	July 1, 2001
Last Revised	November 13, 2006
Last Reviewed	June 5, 2017

DJEE - Local Purchasing

The purchasing agent shall make purchases from local vendors when the price, quality, availability of the product, and service are competitive with outside vendors for purchases not subject to the bidding law.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 15, 2003

Reviewed by Board Policy Committee: September 5, 2006

Amended: November 13, 2006

Reviewed by Board Policy Committee: November 4, 2009

Reviewed by Board Policy Committee: June 5, 2017



Book	Policy Manual
Section	D - Fiscal Management
Title	Requisitions
Code	DJEF
Status	Active
Adopted	July 1, 2001
Last Revised	January 11, 2010
Last Reviewed	June 5, 2017

DJEF - Requisitions

The finance department shall establish procedures for school district purchasing.

Approved: July 1, 2001
Reviewed by Board Policy Committee: September 15, 2003
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Book	Policy Manual
Section	D - Fiscal Management
Title	Purchase Orders and Contracts
Code	DJEG
Status	Active
Adopted	July 1, 2001
Last Revised	October 28, 2013
Last Reviewed	June 5, 2017

DJEG - Purchase Orders and Contracts

The finance department shall develop a purchase order form compatible with the requisition form to be used in purchasing, and the director of finance shall be authorized to sign all purchase orders.

A verbal order, subject to subsequent confirmation by a written purchase order, may be issued only in cases where a bona fide emergency exists.

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Book	Policy Manual
Section	D - Fiscal Management
Title	Payment Procedures
Code	DJEJ
Status	Active
Cross References	See DJEG, DJFAB
Adopted	July 1, 2001
Last Reviewed	June 5, 2017

DJEJ - Payment Procedures

The superintendent shall recommend payment to vendors and suppliers for goods and services upon satisfactory receipt of all goods or completion of all services and for which there is a district purchase order. (See DJEG)

The board will consider payment of bills recommended for payment at regular board meetings except as provided for in policy. (See DJFAB)

The board may designate one (1) or more employees to authorize payment of bills in advance of any board meeting in order to avoid a penalty for late payment or to take advantage of any early payment discount.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 15, 2003

Reviewed by Board Policy Committee: September 5, 2006

Reviewed by Board Policy Committee: June 5, 2017



Book	Policy Manual
Section	D - Fiscal Management
Title	Purchasing Authority
Code	DJFA
Status	Active
Adopted	October 8, 2001
Last Revised	June 26, 2017
Last Reviewed	September 15, 2003

DJFA - Purchasing Authority

The superintendent is authorized to execute contracts on behalf of the district for the purchase of goods and services if the amount is less than \$20,000 and the purchase is part of an approved budget with sufficient budget authority available. The board shall receive reports on any contracts.

Approved: October 8, 2001

Reviewed by Board Policy Committee: September 15, 2003

Amended: September 11, 2006

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Book	Policy Manual
Section	D - Fiscal Management
Title	Administrative Leeway
Code	DJFAB
Status	Active
Cross References	See CMA
Adopted	July 1, 2001
Last Reviewed	September 5, 2006

DJFAB - Administrative Leeway

In an emergency, the superintendent shall have the authority to make expenditures necessary to prevent damage to district property, to keep the schools open, or to reopen schools. The board will ratify emergency purchases at the next regular or special board meeting.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 15, 2003

Reviewed by Board Policy Committee: September 5, 2006



Book	Policy Manual
Section	D - Fiscal Management
Title	Student Activity Fund Management
Code	DK
Status	Active
Cross References	See JH
Adopted	July 1, 2001
Last Revised	January 12, 2004
Last Reviewed	September 5, 2006

DK - Student Activity Fund Management

The district follows the Guidelines for Activity Funds required for Kansas school districts. These guidelines are prepared jointly by the Municipal Accounting Section Division of Accounts and Reports and the Division of Fiscal Services and Quality Control, Kansas State Board of Education. Any activity which involves the expenditure of student activity funds shall be subject to prior approval of the principal.

Each student activity fund shall have an employee in charge of the fund. The employee shall be responsible for making a monthly report to the business office.

The monthly student activity report shall show opening and closing balances of each fund. The report shall also show the total amount of deposits and expenditures in each fund.

Activity Fund Management

The board may require periodic reports on activity accounts.

All student activity funds shall be audited annually at the same time as the district's accounts.

Inactive Activity Funds (See JH)

The board will assume control of all inactive activity funds and disburse those funds to other activity accounts or direct the expenditure of those funds.

Approved: July 1, 2001

Reviewed by Board Policy Committee: September 15, 2003

Amended: January 12, 2004

Reviewed by Board Policy Committee: September 5, 2006



Book	Policy Manual
Section	D - Fiscal Management
Title	Vending Machines
Code	DKA
Status	Active
Cross References	See DK
Adopted	July 1, 2001
Last Revised	October 23, 2006
Last Reviewed	September 5, 2006

DKA - Vending Machines

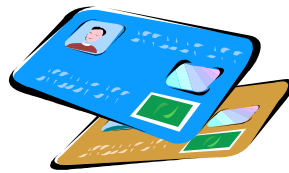
The director of food services with the principal or administrator in charge of each district site must approve the placement of every vending machine in any building or on school property.

The director of food services with the principal or administrator shall be responsible for management of all such machines. The director of food services or administrator shall prepare a monthly report showing all receipts and expenditures by location from district-operated vending machines. The principal or administrator is responsible for depositing proceeds from machines in a district-designated account. (See DK)

Approved: July 1, 2001
Reviewed by Board Policy Committee: September 15, 2003
Amended: December 13, 2004
Reviewed by Board Policy Committee: September 5, 2006
Reviewed by Board Policy Committee: January 14, 2014
Amended: October 23, 2006



Purchasing Card Handbook



USD #497

Lawrence Public Schools

110 McDonald Drive

Lawrence, KS 66044

www.usd497.org

Purchasing Card Handbook

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Purchasing Card Procedures

1. Purpose

To provide guidelines, define the limits and responsibilities for use of District VISA Purchasing Cards provided to personnel for the purpose of purchasing goods and services required by the District.

2. Applicability

This procedure applies to purchasing Cardholders and their Approving Official.

3. Definitions

Activity Fund	Funds at the school or education center for students, principals, or related support activities.
Administrator	Superintendent, Chief Operating Officer, Principal, Assistant Principal, Division Director, Assistant Director, Specialist
Approving Official	Administrator designated to approve credit card transactions for department and/or school.
Bank	Financial Institution designated by the district to manage the financial transactions of the District's purchasing card program.
Billing Cycle	Define (30 days, 28 days, variable, 1 st of month, etc. – whatever it is)
Blocked Vendors	Vendors which no district purchases can be made. Exceptions may occur under special circumstances.
BPlus	BPlus (BusinessPlus) is the financial software program for the school district.
Card	Purchasing card; (i.e. credit card).
Cardholder	District personnel who have been issued a purchasing card and who are authorized to make purchases in accordance with the District's purchasing card program.
Control Account Statement	The monthly statement provided by the bank of all transactions by a group of Cardholders during the billing cycle.
Cut-off Date	Date of Statement cut-off. See Calendar of Cut-off Dates.
District	Unified School District #497, Lawrence Public Schools, Douglas County, Kansas.

Definitions-continued

Fuel Card	Fuel Cards are checked out when an employee checks out a school vehicle. Fuel Cards can only be used for gas, vehicle repair or towing and ONLY for a school vehicle. There is NO permission for anything else on the card.
Fuel Card Purchasing Card Log	Log used to summarize all transactions associated with fuel card usage by school employees.
Individual Purchasing Card Envelope (Envelope)	The envelope used to contain all supporting documentation (receipts/invoices/credit statements, etc.) which an Individual Purchasing Card Log is attached to each envelope. – Green Envelope
Individual Purchasing Card Log (Log)	Log used to summarize all transactions associated with an Individual's Purchasing Card Log must reconcile to individuals monthly statement and be signed by Cardholder and reconciled by Approving Official.
Individual Statement	The monthly statement provided by the bank of an individual Cardholder's transactions during a billing cycle.
Monthly Limit	This is a dollar limit per billing cycle established for each Cardholder.
PO	District Purchase Order.
Purchasing Card	See Card
Program	A purchasing card program established by the District, allowing district purchases to be made with a purchasing card.
Reconciler	A person designated to handle specified purchasing card tasks, i.e. reconciliation of card transactions, verifying there is supporting documentation and initiating the BPLUS general ledger accounting for an individual card or a group of cards.
Requester	A District employee who is requesting materials or services
Single Transaction Limit	A dollar limitation per transaction.
Transaction	The act of making a purchase with the purchasing card.
UMB	United Missouri Bank, the financial institution the District has designated to manage the financial transactions of the District's Purchasing Card Program.

Definitions-continued

Vendor

A merchant from which the District is purchasing materials and/or equipment or services under the provisions of the Purchasing Card Program.

4. Procedures

4.1 Introduction

The purchasing card program has been established to provide for an additional method of payment, particularly for vendors that do not accept the traditional purchase order. Through the use of a Purchasing Card (Card), the traditional purchasing/payment cycle is greatly reduced. Within the limits of the Purchasing Card Program (Program), District employees who have been issued a Card may now initiate transactions in person, by telephone or online.

4.2 Receiving a Purchasing Card

Administrators may request personnel to be Cardholders by completing the *Request for Purchasing Card(s)* form (LPS-PC601). The request is to be forwarded to the Business Office for final approval and processing.

The proposed Cardholder shall be issued a copy of this handbook and shall be required to attend a training/orientation session and sign the *Cardholder Agreement* form (Appendix 5.6). By his/her signature to this Agreement, the Cardholder is acknowledging that he/she has received training in the proper use of the Card; has received, read and understands both the Cardholder Agreement and the Purchasing Card Handbook; and agrees to comply with the provisions of the District's Purchasing Card Program. The Cardholder further understands that misuse of the Card could lead to disciplinary action up to and including termination of employment.

4.3 Card



The Card that the Cardholder receives has his/her name embossed on it and shall **only** be used by that Cardholder. Procurement must be done by the Cardholder (the person whose name is on the card). **No other person is authorized to use the card.** The Cardholder may initiate transactions on behalf of others in their department. However, this does **not** mean the Card is given to someone else to use. The Cardholder is responsible for transactions procured with his/her card.

Use of the Card shall be limited to the following conditions:

- a) The total value of a transaction shall not exceed a Cardholder's Single Transaction Limit as assigned and stipulated on the *Cardholder Agreement* form.
- b) A purchase **will not** be split into multiple transactions to stay within the Single Transaction Limit.
- c) The purchases for the month shall not exceed the Monthly Limit for that billing cycle.
- d) Cardholders may not use their Card to purchase goods or services from Blocked Vendors unless an exception has been approved due to special circumstances. (Contact the Business Office for more information)
- e) Board Policy, Regulations and Statutes for Bidding must be followed for all purchases.
- f) Purchases are sales tax exempt for Kansas and Missouri sales tax.

4.4 Unauthorized Purchasing Card Use

The Card is issued to an individual and can **ONLY** be used to pay for approved District business or activity fund expenses.

NO Personal use. The Card CANNOT be used for any personal or unauthorized purchases. Any such unauthorized use will require immediate reimbursement to the District by the Cardholder or immediate return of the purchase and credit made to the card. Unauthorized use may result in disciplinary action including termination of Card privileges or dismissal.

4.4 Unauthorized Purchasing Card Use - continued

NO Gasoline for personal vehicle. The card is NOT to be used to purchase gasoline or fuel for Cardholder's personal vehicle while on district business. The appropriate procedure for fuel reimbursement is for the individual to submit a mileage log on the District's official *Mileage Report* form. IF in a school vehicle that DOES NOT have a gas card, purchase of gasoline is allowed.

NO Gift Cards/Business Cards, NO PayPal. Purchase of Gift Cards/Business Cards and use of PayPal are **NOT** authorized uses of the Card.

NO Airfare. The purchasing card may **NOT** be used to purchase airfare.
If the employee needs an airline ticket to be purchased by the district, the employee will:

1. Complete a Professional Development Request via My Learning Plan (certified staff), OR via the hard-copy Professional Development Request form (classified staff).
2. Once all approvals have been received, the employee should email the following information to Serena Shoemaker, sshoemak@usd497.org at ESDC:
 - Name (as it appears on official identification, i.e. drivers license, passport)
 - Home address and telephone number
 - Email address
 - Three (3) airfare quotes (from lowest available fares); include carrier, price and flight number
 - Date(s) of travel

District staff in the professional development office will complete the purchase for the lowest priced airfare. The employee should receive an email confirmation directly from the airline. The employee should print this confirmation email for use while traveling and make note of final pricing for later reconciliation of budget. No additional information will be sent from the district office.

NO Meals during professional development activities.

Reimbursement for eligible meals while participating in professional development activities is done by allowance and not direct receipt reimbursement. Meals while on professional development activities are NOT to be charged to the purchasing card.

Certified staff and administration reimbursement will only be made for meals, based on completion of required components in My Learning Plan and by allowance. If a meal is charged on the card permission to do so must be arranged ahead of time.

Classified staff request for meal reimbursement is based on allowance and must be submitted and approved by the professional development department or supervising administrator, before payment will be processed.

OTHER MEALS: Receipts for meals unrelated to professional development activities, but have a school business purpose, are to be submitted with the *Meal Reimbursement* form documenting the business purpose for meal. In addition, the itemized detailed receipt must be submitted; the summary receipt with total only is not acceptable. If an unauthorized meal expense is charged, or improper documentation is present, the Cardholder will be asked to reimburse the expense. If that is not done, the District will be required to report that as income on W-2.

4.5 Making a Purchase

When utilizing the Card, the Cardholder will check as many sources of supply as reasonable for the situation to assure best price and delivery. First consideration should be given to preferred Vendors when purchasing school or office supplies. Be sure to utilize District discounts whenever possible.

How to make a Purchase

Once the Vendor has been selected:

- a) Confirm the item is available, meets specifications and delivery requirements.
- b) Confirm the Vendor agrees to accept the Card.

NOTE: The first time you purchase from a new vendor:

- 1. Confirm the vendor is not excluded from use by the District either as a blocked merchant or for unsatisfactory product or service.
 - 2. Determine Vendor's compliance with sales tax exemption and their procedure for processing the purchase sales tax exempt.
- c) Advise the Vendor that the District is sales tax exempt and will not pay Kansas or Missouri sales tax. The District's Kansas tax exempt number is shown on the face of the card.
 - d) Determine if there is a District discount with Vendor.
 - e) Provide the card or card number to the Vendor.
 - f) It is important the merchandise is sent to the Cardholder who is placing the order when purchasing by mail, fax, telephone or Internet. This shipping address is the school location. **NEVER** have items shipped to your home. The only exception is Title I funded items – see below.

EXCEPTION: If ordering from Federal Title Funds, the merchandise must be shipped directly to the Title Office at ESDC, 110 McDonald Dr., Lawrence, KS 66044 for cataloging before the item can be received by the school or Cardholder.

When ordering from an online vendor, the billing address must be USD#497, 110 McDonald Drive, Lawrence, KS 66044 and not your personal information or school information, the billing information for the card is the District Office. An alternative ship to address and contact can then be the school location.

Authorization for Use

The Card is a tool to expedite the purchase of goods from a vendor. The Card is **NOT** to be used to circumvent the communication between staff and administrator. In the event these privileges are abused, the Card will be revoked.

Two options are available to Administrators to manage Card purchases. An Administrator may:

- Option 1:** Allow the Cardholder to retain the Card and make any purchase that does not exceed the department's budget or a predetermined dollar amount. If the Approving Official and Cardholder have an agreement to spend a specific dollar amount over the course of the semester/year, it may not be necessary to receive prior authorization before each purchase.
- Option 2:** Administrator retains all Cards in a secure place and then checks out the Cards as needed. The Card and receipt is returned immediately to the Reconciler and/or Approving Official.

Authorization for Use - continued

Limitations, within budget perimeters, are at the discretion of each Approving Official. The purpose of the Card is to provide an additional method of payment and not additional or unlimited budget authority.

Where to Use the Card

Cards can be used anywhere VISA is accepted; the exception is unauthorized Vendors (*List of Blocked Vendors Appendix 5.1*).

4.6 Cardholder Record Keeping

If the Cardholder falls under **option 1** above, the Cardholder may keep the original sales documents (invoices, cash register tape, credit card slip, etc.) for **all** purchases. The Individual Purchasing Card Log (Log) must be completed and reconciled to the Cardholder's Individual Statement before submitting to their designated reconciler. If the cardholder is the designated reconciler submission would be to their approving official (see reconciler responsibilities).

If the Cardholder falls under **option 2** above, the Cardholder **will** have submitted immediately to the designated Reconciler after purchase, the original sales documents supporting the Cardholders transaction. It is the Cardholder's responsibility to review his/her Individual statement online for accuracy (e.g. missing transactions, duplicate transactions, sales tax credits, incomplete orders fully charged) and communicate to their designated reconciler any discrepancies or issues and make sure the reconciler has all the required supporting documentation and forms for the Cardholders activity.

4.7 Role of the Reconciler

The Reconciler shall:

- a) Review individual purchasing logs and compare to the individual Cardholder Statements. The Reconciler is responsible for the Purchasing Card Log information and making sure they have all the required supporting documentation for all individual cardholder statements within the control statement they are reconciling.
- b) The reconciler will prepare any missing log information and reconcile the individual logs and individual card statements to the department or school Control Account Statement. The reconciler will reconcile to the department Control Account Statements for a department or school and Individual card statements for a department or school before submission to the Approving Official.
- c) Ensure that itemized receipts exist for each purchase.
- d) Verify the proper account number has been charged.
- e) Confirm that goods were received and/or the services were performed.
- f) No sales tax has been charged (Kansas or Missouri).
- g) The Cardholder has complied with the applicable procedures.
- h) If there is reimbursement money being submitted, it should be counted, summarized and totaled so as deposits can be made timely and correctly.
- j) The logs and documentation **MUST** be neatly summarized and enclosed in the GREEN Special Handling Envelope specifically for Purchasing card Program.

The Reconciler shall-continued:

This information will be checked by Accounts Payable each month and at year end it will be reviewed by district auditor.

- k) Using the reconciled logs and supporting documentation the reconciler will create a Purchase Request in BPLUS ~ see separate instructions
- l) The reconciled information will be submitted to the appropriate approving official for final approval and signature before submission to the business office.

Careful matching of the support documents to the Log and then to the statement(s) is vital to the successful use of the program.

4.8 Role of Approving Official

The Approving Official will receive reconciled purchasing card log(s) from the reconcilers under them.

The Approving Official shall:

- a) Check the monthly Individual and/or Control Account Statements and Log envelope to confirm the Reconciler has performed appropriate tasks.
- b) Sign the appropriate forms, and log. Signature signifies that the expenditures made on the purchasing cards under their umbrella, are appropriate and authorized school business expenditures.
- c) The Approving Official shall approve, BPLUS the transactions for cardholders they are responsible for.
- d) Once final approval is made, the GREEN Special Handling Envelope will be submitted to the Business Office.

The Approving Official's approval of the Individual and/or Control Account Statements indicates that the Cardholder(s) were authorized to make those purchases and those purchases were made in accordance with the Program.

4.9 VISA CommercialCard Online Procedures

- 1. Access the Internet
- 2. Go to www.commercialcardcenter.com
- 3. To Enroll: Go to Register Now and type in your card number and hit "enter"
 - a. For Security Verification:
 - i. Type in 3 digit Validation Number (from back of your card)
 - ii. State = KS
 - iii. Zip Code = 66044
 - iv. Exp Date = mm/yy
 - b. For Member Registration:
 - i. Create User Name
 - ii. Create Password
 - iii. Type in a valid email address
- 4. Sign In: Type in User Name and Password
- 5. IP Address Question: Respond NO

4.9 VISA Commercial Card Online Procedures-continued

6. Account Summary Page: This page reflects information for this cardholder. To view specific details scroll down and click on View Transaction History located on the right side of the page.
7. Change Delivery Method: Select Received both Paper and Electronic Statements.
8. Transaction History: To print this – Go to the Print Friendly Version
9. Transactions: Once requested, click on Cancel. You will go back to the previous page.
10. To Go Back: Do not hit the Back button at the top of your Internet Explorer. Instead, it is best to select the top blue bar Account Summary.
11. When Exiting: Please click on the bottom blue bar Sign Out.

4.10 Returns

If an item is unsatisfactory, received in error, damaged, defective, duplicate order, etc. the following steps should be followed:

- a) The Cardholder contacts the Vendor to obtain authorization to return the item(s). (Every Vendor has different return policies - ensure your return meets their criteria without incurring a restocking fee).

If available, the item(s) to be returned should be re-packed in original manufacturer's carton.

- b) For local orders, take original receipt with product in original manufacturer's carton back to the Vendor. If you have already submitted your receipt, call Accounts Payable for the original receipt to be returned to you.
- c) When an item has been returned and a credit received, the Cardholder shall reflect this credit on the Log and return the original receipt to Accounts Payable.

If the Vendor has not replaced or corrected the item by the cut-off date, then the purchase of that item will be considered in dispute. Attach *Statement of Questioned* to the monthly statement.

4.11 Missing Receipts

On occasion, a transaction receipt is misplaced or not received.

The Cardholder shall be responsible for contacting the Vendor and obtaining a duplicate copy of the receipt. If the duplicate receipt does not arrive by the due date for submitting monthly statements, please complete the *Missing Receipts Status Form* in place of the receipt and include in your log reconciliation information. It should be noted that frequent missing receipts is considered misuse of the Card, and the Cardholder will lose procurement privileges.

4.12 Sales Tax Reimbursements

It is very important that the Cardholder states, before a sales transaction occurs, that the transaction is exempt from Kansas or Missouri sales tax. On occasion a Cardholder will be charged sales tax. When that occurs, there are three options available to the Cardholder:

- a) Contact the Vendor to have a credit processed on the Cardholder's Card. Attach the receipt(s) to the Log to document the credit received.
- b) The Vendor may reimburse the sales tax by paying the Cardholder cash. The Cardholder should only accept cash if the Vendor refuses to process the sales tax credit electronically.
- c) The Cardholder may decide to reimburse the sales tax personally rather than contact the vendor.

4.12 Sales Tax Reimbursements- continued

The *Reimbursement of Sales* form should be completed when submitting cash or personal check. If the Vendor is providing a credit transaction and the credit is not issued by the due date for submitting monthly statement then the *Reimbursement of Sales Tax* form must be completed and submitted with the monthly statement.

4.13 Disputed Charge(s)

If the Cardholder is unable to settle the issue prior to the cut-off date, complete the *Statement of Questioned Item* form.

If the monthly statement lists a transaction where the goods have not been received or there is a discrepancy, the Administrator's Reconciler or the Cardholder should resolve this issue prior to sending the monthly statement to the Business Office.

Most discrepancies can be resolved between the Cardholder and the Vendor. If the dispute cannot be settled within two billing cycles or the Cardholder needs assistance, the Administrator's Reconciler shall advise the Business Office.

4.14 Transactions Not Appearing on Statement

If purchased items or credits are not listed on the monthly statement, the appropriate transaction documentation shall be retained by the Cardholder until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the transaction date, the Cardholder or Approving Official shall notify the Business Office for assistance in resolving the issue.

4.15 BPLUS Instructions

Instructions for entering into BPLUS a Purchase Request for a Purchasing Card Statement:

1. Auto Seed the Purchase Request
 - a. One Purchase Request per Cardholder
 - b. Write the R# at the top of the purchasing log
2. **Vendor** is United Missouri Bank V0003450
3. **Ship To:** This is your Department or ship code SXX, (XX = i.e. S50 ESDC, or S21 Pinckney
4. In **Confirm** Field type: SEE NOTES TAB
5. In **End Use** Field put the Name of the Cardholder whose card is being reconciled
6. Lines of Detail = the transactions on this Cardholder's Purchasing Card for the Statement Period
 - a. Each line represents a transaction – to a vendor
 - b. This should match the Purchase Log
 - c. The Cardholder should provide either the original cardholder statement that came to them in the mail, or print a copy of the statement from their Commercial Card site
 - d. In the Description field enter the actual item description that was purchased **NOT** the vendor name (this is important for BPLUS reports)

4.15 BPLUS Instructions-continued

7. NOTES: PR internal notes
 - a. Insert “date”; “your initials” - DIRECT PAY PURCHASING CARD
8. Attach the following PDF scanned documents
 - Scan the following in one document as a PDF – use copier or scanner
 - a. Completed Purchasing Log
 - b. Purchasing Card Statement for Cardholder, or Commercial Card Site PDF version of the substitute statement
 - c. Receipts in order of transactions on statement and as entered into BPLUS on the PR
 - d. Attach to Purchase Request
 - e. If done correctly, the paper clip will become active and show a slightly blue or gold color
9. Make sure you have hit “Enter” and note “Record Accepted” BEFORE submitting into Workflow.
10. Submit the PR into Workflow for Approval
11. You will receive an Email that the PR has been printed to a Purchase Order
12. Receive **ALL** on the PO on the POUPRC screen and click **SAVE**
 - a. Write the P# on the Purchasing log
13. Send the Green Special Handling envelope to the Business Office that includes all the items in #8. Note: The original purchasing log should have **ALL** required signatures at this time.

4.16 Reasons for Card Cancellation

If a Cardholder does not have documentation of a transaction listed on the monthly statement, the Cardholder shall attach an explanation that includes a description of the item(s) purchased, date of purchase, Vendor’s name and reason for the lack of supporting documentation. This explanation must be signed by the Cardholder. If a Cardholder fails to provide receipts, fails to complete the Log in a timely manner, or abuses the privilege of the Card, the Approving Official will obtain the Card and request the Business Office to cancel the Card.

If more than two (2) delinquent reminders for monthly statements are sent from the Business Office within a fiscal year to an individual or group, it may be considered grounds for withdrawing the Card(s) from that individual or group.

4.17 Card Security

It is the Cardholder’s responsibility to safeguard the Card and account number to the same degree that a Cardholder safeguards their personal credit information.



The Cardholder must **NOT** allow anyone to use their Card account number. A violation of this trust will result in that Cardholder having his/her Card withdrawn and disciplinary action.

If the Card is lost or stolen, the Cardholder shall immediately notify **UMB** at the following number:
1-800-821-5184

Representatives are available 24 hours a day. Advise the representative that the call is regarding a VISA Purchasing Card with the Lawrence Public Schools.

Notify the Business Office at 785-832-5000

4.17 Card Security-- continued

The Cardholder shall also notify his/her Approving Official of the lost or stolen card within one (1) working day after discovering the Card missing. The Cardholder shall prepare and submit to his/her Approving Official the *Lost or Stolen Card Report* within five (5) working days.

A card that is subsequently found by the Cardholder after being reported lost shall be cut in half and given to the Approving Official. The Administrator and Cardholder shall sign the *Card Destruction Notice* form and forward it to the Business Office who will notify UMB.

A new card shall be issued to the Cardholder after the Business Office receives the *Lost or Stolen Card Report*.

4.18 Cardholder Transfer/Separation

Prior to a transfer to another District location or separation from the District, the Cardholder shall surrender the Card and current Log and Envelope to his/her Approving Official. This information is processed monthly with the Approving Official other Cardholder statements. The Approving Official shall cut the Card in half, complete the *Card Destruction Notice* form, and forward the form to the Business Office who will notify UMB. If this is a transfer, when the Cardholder reports to his/her new location, he/she may request a new card in accordance with (*Receiving a Purchasing Card*) section of this Handbook.



List of Blocked Vendors

Purchasing Card may NOT be used for the following:

Airfares/Airlines
Utilities, Telephone, Wire Transfer, Electric, Gas, Water, Sanitation
Auto/Car Rental Agency, Automotive Tires, Parts, Supply Stores, Service Stations or Repairs
Hotels, Inns, Motor Lodges, Motels, Resorts, Spas, Suites, Hotel & Casino
Railroads
Ambulance Services
Bus Lines, Charter/Tour Services
Taxi, Cabs, Limousines Services
Motor Freight Carriers
Courier Services
Public Warehousing
Cruise Lines
Boat Rental, Marinas
Transportation arrangements, Commuter and passenger railways
Tolls and Bridge Fees
Drinking Places (No alcoholic beverages or smoking purchases)
Package Stores (No alcoholic beverages, cigarettes purchases)
Antique Shops, Pawn Shops, Weapons or Ammunition
Direct Marketing Travel
Cigar Stores and Stands
Funeral Service and Crematories
Tax Preparation
Dating and Escort Services
Counseling Services
Massage Parlors
Betting, Casino, Gaming Establishments
Service Providers: Financial Institutions (cash, merchandise or services), Money Orders, Traveler's Checks, Brokers/Dealers, Insurance Sales, Timeshares, Camps, and Leases
Professional Services and Membership Organizations: Doctors (Medical, Dental, Eye, Osteopaths, Chiropractor), Optical Goods, Nursing Facilities, Hospitals, Laboratories, Legal, Schools, Child Care Services, Civic/Social/Fraternal Associations, Charitable/Religious/Political Organizations, Architectural/Engineering/Surveying Services, Accounting/Auditing/Bookkeeping Services, Court Costs, Fines, Bail Bond Payments, Tax Payments, Government Loan Payments



Specific Unauthorized Card Uses (Not All Inclusive)

- No Gift Cards purchase
- No Business Cards purchase
- No use of PAYPAL is authorized
- No Meals for professional development activities
- No Meals unless a school business purpose and away from home overnight
- No Meals unless a school business purpose, pre-approved and complete documentation supporting business purposes is submitted – see form
- No gasoline purchases for personal vehicles – turn in mileage reimbursement form
- No Airfare purchase – If the employee needs an airline ticket to be purchased by the district, the employee will:
 1. Complete a Professional Development Request via My Learning Plan (certified staff), OR via the hard-copy Professional Development Request Form (classified staff).
 2. Once all approvals have been received, the employee should email the following information to Serena Shoemaker, sshoemak@usd497.org at the ESDC:
 - Name (as it appears on official identification, i.e. driver's license, passport)
 - Home address and telephone number
 - Email address
 - Three (3) airfare quotes (from lowest available fares); include carrier, price and flight number
 - Date(s) of travel

District staff in the professional development office will complete the purchase for the lowest priced airfare. The employee should receive an email confirmation directly from the airline. The employee should print this confirmation email for use while traveling. No additional information will be sent from the district office.



Cut-off Dates and Statement Due Dates Purchasing Card Program

Below are the billing cut-off dates, statement dates and Account Payable deadlines for 2013-2014 school year.

The statement cut-off date is within 5 days of the first of the month.

Cardholder should print from their Commercial Card Site by the 5th day of each month the statement that just closed

All charges received by the Business Office from the Vendor will be included on the statement.

Transaction Month	Reconciliation Draft	Reconciliation Final	Payment Due to UMB
July 2013	August 10	15	20
August 2013	September 10	15	20
September 2013	October 10	15	20
October 2013	November 9	15	20
November 2013	December 10	15	20
December 2013	January 10, 2013	15	20
January 2014	February 11	15	20
February 2014	March 11	15	20
March 2014	April 10	15	20
April 2014	May 10	15	20
May 2014	June 10	15	20
June 2014	July 10	15	20



SECURITY INFORMATION

Safety Online

- Look for the security alert or a lock icon when making online purchases. Using Internet Explorer, you will get a security alert screen when you connect with a secure server. The security alert and lock icons indicate that you have connected to a web site using an encrypted, secure connection.
- Look for addresses that start with “https”. Never enter your credit card number on a web page that does not have “https” at the beginning of the web page address. The https in the URL means that information you fill out on the ordering form will be transmitted over an encrypted, secure connection to the vendor.
- Guard your personal information. Do not provide any non-essential information online.
- Never re-use the same passwords for multiple e-commerce accounts. If your web browser asks you if you want it to “remember” your password – **decline the offer**.
- Do not respond to unsolicited email messages that offer services or products through online credit card sales. Unsolicited email violates computer etiquette and is often used by con artists.
- Unsolicited offers you receive through junk email or “spam,” are often typed in all capital letters and are designed to appeal to people who are easily fooled by flashy messages and exaggerated claims.
- Look for icons or other symbols that identify a particular vendor or merchant as being a member of an online reliability, privacy, or secure site protection group.
- Organizations include:
 - o Better Business Bureau, www.bbbonline.org
 - o VeriSign, www.verisign.com
 - o TRUSTe, www.truste.com
 - o NetBusiness, <http://www.techweb.com>
- Verify that the vendor is in fact a member of a secure site program by visiting the site and looking up vendor’s name and/or web site address.



Fuel Cards

- Fuel Cards are checked out when an employee checks out a school vehicle. The card is part of a control group, school or department, who will be responsible for the charges on the fuel card.
- Fuel Cards can only be used for gas, vehicle repair or towing and ONLY for a school vehicle. There is NO permission for anything else on the card.
- Any personal purchases are prohibited, including drinks, candy, or other such items that might be purchased at the gas station. Accidents do occur and if a personal item(s) is found to be charged to the card, it must be reimbursed with cash or a check immediately upon return of the trip and included in the log reconciliation.
- The Cardholder understands that misuse of the card could lead to disciplinary action up to and including termination of employment and agrees to this when signing for the fuel card at check out.
- A log of the charges on the Fuel Card must be kept and detailed receipts of ALL charges must be attached to the log.
- The log and the receipts must be turned in immediately following the trip so that the expenses can be reconciled and recorded.
- The school district is exempt from sales tax in Kansas and Missouri and the tax exemption number is on the front of the card. There is not an exemption when purchasing gas, but would be if buying parts or towing.

DETAILED RECEIPTS MUST BE PRESENT FOR ALL CHARGES ON THE FUEL CARD



Cardholder Agreement

Cardholder Name _____ School _____

Administrator's Name: _____ Administrator's Title _____

Cardholder agrees to accept responsibility for the protection and proper use of the Purchasing Card in accordance with the terms and conditions listed below:

1. Cardholder agrees to provide the supporting receipts from the Vendor and a transaction log _____ for each transaction as designated under these purchasing policies and procedures.
2. If the card is lost or stolen, Cardholder shall notify immediately UMB at -1-800-821-5184 and advise the representative that the call is regarding a VISA Purchasing Card with Lawrence Public Schools. The Cardholder should notify the Business Office at 785-832-5000, immediately. The Cardholder shall also notify their Approving Official and Reconciler within one (1) working day after discovering the card is missing.
3. Cardholder will not make personal purchases on the Purchasing Card.
4. Cardholder understands that should his/her employment with USD#497-Lawrence Public Schools terminate, transfers to a different site or location or for any reason, the Purchasing Card must be returned to the Approving Official or Reconciler immediately.
5. Cardholder understands that use of the Purchasing Card is for the purchase of goods and services subject to individual card limitations for use in official District business only.
6. If in doubt that a purchase is authorized under this agreement through the use of the Purchasing Card, the Cardholder understands that he/she should seek prior approval from their Approving Official. Such approval presumes the proper use of the Purchasing Card.

Cardholder acknowledges by his/her signature to this agreement, that he/she has received training in the proper use of the purchasing card; has received, read and understands the Purchasing Card Agreement and Handbook. The Cardholder further understands that misuse of the Purchasing Card could lead to disciplinary action up to and including termination of employment.

Cardholder's Signature _____ Date: _____

For District Use Only

Limit per Single Purchase: \$ _____ Monthly Limit: \$ _____

Reconciler Name: _____

Administrator Name: _____

Authorized Business Office Representative: _____



Reconciler Agreement

Reconciler's Name: _____

As Reconciler:

- I acknowledge receipt of and agree to comply with my responsibilities as listed in the Purchasing Card Handbook.
- I confirm that I have read and understand the provisions in the handbook and that I will comply with the terms and conditions and subsequent revisions.
- I understand that the District is liable to UMB for all charges made by the Cardholder including charges made on a lost or stolen card before it is reported lost or stolen and that this liability is passed down to my department and/or school.
- I further understand that any unallowable charges made by the Cardholder within the department and/or school are the liability of the department and/or school.
- I will review Individual and Control Account Statements from UMB with supporting documentations submitted by the Cardholder on Log and Envelope
- I will assist the Cardholder in settling discrepancy with vendor
- I will ensure all goods and services have been received or performed prior to reconciliation
- I will check for proper account codes/numbers on all submitted Logs and Envelopes
- I will submit Log and Envelope to Approving Official for signature and submit Log and Envelope to Accounts Payable by cut-off date.
- If Cardholder is delinquent in submitting sales documentation or is consistently late in turning in Log and Envelope; I will notify my Approving Official
- I will notify the Approving Official and the Business Office immediately in the event that any Cardholder is transferred from the department or is no longer employed by the District.
- I acknowledge that I have read and understand and accept the conditions of this agreement.
- I further understand that misuse of my authority as a Reconciler could lead to disciplinary action up to and including termination of employment.

Reconciler

Signature: _____ Date: _____

Print Name: _____ Phone #: _____ Location: _____



Approving Official Agreement

Administrator's Name: _____

The appointment as an Approving Official represents the District's trust in you and your empowerment as a responsible employee of the District to safeguard and protect its assets.

As an Approving Official:

- I acknowledge receipt of and agree to comply with my responsibilities as listed in the Purchasing Card Handbook.
- I confirm that I have read and understand the provisions in the handbook and that I will comply with the terms and conditions and subsequent revisions.
- I understand that the District is liable to UMB for all charges made by the Cardholders including charges made on a lost or stolen card before it is reported lost or stolen and that this liability is passed down to my department and/or school.
- I further understand that any unallowable charges made by the Cardholders within my department and/or school are the liability of my department and/or school.

As an Approving Official:

- I understand that I am the **responsible party** for the integrity of the Purchasing Card Program and protection of my department and/or school's budgets through the review of my Cardholders' Statement of Account.
- I will review all transactions made by Cardholders monthly, ensure original documentation is matched to Cardholder Statements; take appropriate action should a violation occur, and sign all Monthly Cardholder Statements of Account and/or Individual Purchasing Logs.
- I understand that the Card is the property of USD#497, assigned to Cardholders in my department and that, in the event of willful or negligent default of the Cardholder obligations, the District shall take any recovery action deemed appropriate that is permitted by law.
- Furthermore, I agree to notify the Business Office immediately in the event that I or any Cardholder under my approving authority is transferred from the department or is no longer employed by the District.
- I acknowledge that I have read and understand and accept the conditions of this agreement. I further understand that misuse of my authority of an Approving Official could lead to disciplinary action up to and including termination of employment.

APPROVING OFFICIAL:

Signature: _____ Date: _____

Print Name: _____ Phone #: _____

Location/Department: _____



Request for Purchasing Card

Location/Department: _____ Telephone #: _____

Statement Address: _____
Street, RR or PO Box City State Zip Code

Cardholder Name	Badge #	Position	Default Account #	Single Transaction Limit	Monthly Limit	Reason Code*	Approving Official Name	Reconciler for Card Name
Sample	6000	Teacher	0523000050.56410	\$500	\$1,500	N	Principal	Reconcile

*N= New Account R = Re-issue L = Lost or Stolen

Administrator's Signature: _____ Date: _____



Purchasing Card Destruction Notice

The Purchasing Card listed below was destroyed for the following



reason:

√ (Check One)

☐ Card had been reported as lost and was subsequently found.

☐ Cardholder has left employment with the District.

☐ Cardholder has transferred to another location/department within the District.

☐ Other

NOTE: Destroyed card is enclosed with this form and is being returned to the Business Office.

Card Number: _____

Cardholder Name: _____

Administrator's Signature: _____

Date: _____

Comments:



STATEMENT OF QUESTIONED ITEM FORM

Use this form to alert Accounts Payable that an item reflected on your submitted Individual or Control Account Statement is being questioned.

Location/Department _____	Card # _____
Cardholder Name _____	Phone # _____
Vendor Name _____	Transaction Date _____
Transaction Amount _____	

The above-referenced transaction is being questioned for the following reason:

✓ (Check one)

1. Difference in the amount authorized and the actual amount billed (copy of charge receipt enclosed).	
2. Transaction was previously billed and paid on statement dated:	
3. Do not recognize above transaction.	
4. Received credit for the above transaction, but it has not yet appeared on statement (enclose copy of credit, if available).	
5. Account has been charged for the above transaction, but I have not received merchandise.	
6. Account has been charged for the above transaction, but merchandise has been returned.	
7. Sales tax was incurred on transaction.	
8. Other:	

Action Taken by Cardholder to resolve issue with Vendor:

First Notification to Vendor (date) _____ Resolved Yes____ No____

Second Notification to Vendor (date) _____ Resolved Yes____ No____

Other Contact with Vendor (explain) _____

Final Notification to Vendor (date) _____ Unable to Resolve Yes____ No____

Cardholder's Signature: _____ Date: _____

Administrator's Signature: _____ Date: _____



Reimbursement of Sales Tax

Use this form when reimbursing sales tax with cash or personal check to the District.
Sales tax incurred in Kansas or Missouri is being reimbursed by:

(Circle One):

Cardholder

Vendor

Location/Department

Cardholder Name

Cardholder Number

Vendor Name

Amount of Sales Tax
Incurred

\$

Deposit to Account #
(General Ledger)

Exemption of sales tax applies to purchases made in Kansas and Missouri.

- Please attach cash or personal check reimbursing sales tax to this form.
- Enclose in Envelope and record appropriately on your Log.
- Submit to Approving Official.
- Send to Business Office.



Missing Receipt(s) Status Form



This form should be completed for any Purchasing Card transaction that does NOT have documentation from Vendor.

Repeated use of this form as substitute documentation may result in revocation of your Purchasing Card.

Location/Department: _____

Card #: _____

Cardholder Name: _____

Phone #: _____

Vendor Name: _____

Transaction Date: _____

Transaction Amount: _____

Cardholder's Approving _____

Official Signature: _____

Today's Date: _____

FOLLOW-UP

- Contact Vendor for a duplicate copy of the missing receipt.
- When duplicate receipt is obtained, send the receipt stapled to a copy of this form to Accounts Payable.

Description of Purchase (Attach additional sheet, if necessary)	Quantity	Per Item Cost	Total Cost
Reason Original Documentation is not available			
Cardholder made the following attempts to obtain receipts or documentation			
Date & Time:			
Date & Time:			
Date & Time:			

I hereby certify the following:

- All items purchased on this Purchasing Card transaction were for USD#497-LPS use. No personal purchases were made.
- The Cardholder will not seek reimbursement from the District in any other manner for this transaction.
- Original documentation is not in Cardholder's possession for the reasons stated above.
- Cardholder acknowledges that repeated lack of documentation could result in revocation of his/her Purchasing Card.

Print Cardholder Name: _____ Signature: _____



Individual Purchasing Log

Cardholder Name: _____ Location/Department: _____ Date: _____

Statement Start Date: _____ Statement End Date: _____ BPlus R# _____ BPlus P# _____

Summarize information of each transaction on this Log. Enclose all supporting documentation and applicable forms in this envelope. Submit Purchasing Card (Log and Envelope) first to Approving Official for approval then to Business Office by due date.

Date	Purchase Description	Vendor Name	Account Number	Dollar Amount	Product Received Y / N

Cardholder's Signature: _____ Reconciler Signature: _____

Approving Official Signature: _____ Today's Date: _____



Lost or Stolen Card Report

Card Number	Last Purchase Date	Last Vendor Used	Amount \$

1. If the Purchasing Card is lost or stolen, Cardholder shall immediately notify UMB at the following number: **1-800-821-5184**.
Representatives are available 24 hours a day. Advise the representative that the call is regarding a VISA Purchasing Card with the Lawrence Public Schools, USD#497
2. Notify USD #497 Business Office, 785-832-5000, x2376 immediately.
3. Notify your Approving Official and Reconciler immediately.
*The Cardholder shall prepare and submit the **Lost or Stolen Card Report** within five (5) working days to his/her Approving Official.*
4. A new card will be issued after the Business Office receives the **Lost or Stolen Card Report** and UMB has been notified.
5. A card that is subsequently found by the Cardholder after being reported lost shall be cut in half and given to the Approving Official. The Approving Official and Cardholder shall sign the *Card Destruction Notice* form and forward it to the Business Office who will notify UMB.

Card Issued to: _____ Location/Department _____

Submitted to Approving Official: _____ Date: _____

Submitted to Reconciler: _____ Date: _____

It is the Cardholder's responsibility to safeguard the Card and account number to the same degree that a Cardholder safeguards their personal credit information.

*The Cardholder must **NOT** allow anyone to use their Card account number. A violation of this trust will result in that Cardholder having his/her Card withdrawn and disciplinary action.*

*The Cardholder shall prepare and submit to his/her Approving Official the **Lost or Stolen Card Report** within five (5) working days.*



Request for Meal Reimbursement

Is the meal part of a Professional Development activity? Yes_____ No_____

If yes, meal reimbursement for certified and administrators must be made through MyLearningPlan.com, classified personnel by using the professional development form. Professional development meals are reimbursed based on an allowance. Your meal(s) should not have been charged to your Purchasing Card.

If your meal is already charged to your Purchasing Card, it will be necessary for a personal check to be included to reimburse this meal unless special arrangements have been made and documentation of those arrangements are included. Contact the professional development office for assistance, 785-832-5000 X 2605 (Serena Shoemaker)

The detailed/itemized receipt, regardless of situation must be included with the submission of this form to properly reconcile the purchasing card.

Other Meal Reimbursement:

Is this Meal Reimbursement for an approved school business activity and for a meal *while away from home overnight*? Yes_____ No_____

If yes, attach detailed meal receipt, and sign form.

If no, complete the following information with submission of your itemized receipt.

What is the business purpose of the meal?

Describe: _____

List attendee's names at meal: _____

Topics discussed: _____

Summary or minutes from business purpose meal: _____

Total Amount Paid: _____

Attach all itemized detail meal receipts to this form.

Reminder: Exemption of sales tax applies to purchases made in Kansas and Missouri.

Cardholder Signature: _____ Date: _____

Approving Official Signature: _____ Date: _____



Fuel Card Purchasing Log

Cardholder Name: FUEL CARD # Location/Department: _____ Date: _____

Statement Start Date: _____ Statement End Date: _____

Summarize information of each transaction on this Log. Enclose all supporting documentation and applicable forms in this envelope. Submit Purchasing Card (Log and Envelope) first to Approving Official for approval then to Business Office by due date.

Date	Purchase Description	Vendor Name	Account Number	Dollar Amount	Product Received Y / N

Total Dollar Amount _____

Cardholder's Signature: _____

Reconciler Signature: _____

Approving Official Signature: _____

Today's Date: _____